

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-22

August 5, 1957

## EXPORT PROCEDURES

**Proprietors of internal revenue bonded warehouses, taxpaid bottling houses, taxpaid wine bottling houses, and rectifying plants; wholesale liquor dealers; and others concerned:**

**Purpose.** The purpose of this industry circular is to announce the amendment of 26 CFR Parts 194, 225, 230, 231, and 235 by Treasury Decision 6244, effective September 1, 1957, and the amendment of 26 CFR Part 252 by Treasury Decision 6245, effective September 1, 1957. The amendments were first published as notices of proposed rule making in the Federal Register for November 17, 1956. The notices of proposed rule making were discussed in Industry Circular No. 56-43, dated November 26, 1956.

**Claims for Drawback of Tax.** After publication of the notices it was determined to provide the exporter with the option of filing a bond to cover claims for drawback of tax (Forms 1582 and 1582-A) where the shipment is for exportation or for use as supplies on vessels. Procedures have been established whereby such claims may be allowed under this bond on submission to the assistant regional commissioner (alcohol and tobacco tax) of: (1) an export bill of lading where shipment is for exportation; or (2) a receipt signed by an authorized officer of the vessel where shipment is for use as supplies on vessels.

**Noninspection by Customs.** It was also determined to amend the regulations with respect to shipments which are not inspected by a customs officer at the time of lading or clearance. Procedures have been provided whereby, in those cases where the identity of a shipment is established by means other than physical inspection at the time of lading or clearance, credit may be given on the export bond (where exportation is without payment of tax), or the claim for drawback may be allowed (where exportation is with benefit of drawback).

**Revised Forms.** Forms 696, 1582, 1582-A, 1629, and 1656 have been revised, and stocks are being furnished regional offices for use on the effective date of these amendments. Use of the present revision of these forms will be discontinued on that date.

**Inquiries.** Inquiries regarding this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division